IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 309 OF 2004

Nishant A. Chhaparia .. Appellant
V/s.
I.T.O. Wd. 20(2)-3, Mumbai & Anr. .. Respondents

Mr. S.J. Mehta for the Appellant
Mr. R.V. Desai for the Respondents

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 07.02.2005

P.C.:-

1. Heard the learned counsel for the Appellant and the learned counsel for the Respondents. Perused the order of the Income Tax Appellate Tribunal dated 30.9.2003. The main contention of the learned counsel for the Appellant is that the Appellant is protected as per the provisions of Remittances of Foreign Exchange and Investment in Foreign Exchange Bonds (Immunities and Exemptions) Act, 1991. Whether the Appellant is entitled to such a protection in the facts and circumstances of this case, the proper authority to scrutinise the same, would be the Assessing Officer.

2. Under these circumstances, we are not inclined to interfere in the above, the Appeal stands dismissed. The Appellant is entitled to make a claim for immunity under the aforesaid Act, before the Assessing Officer.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)